UNDER SECRETARY OF COMMERCE FOR INTELLECTUAL PROPERTY AND DIRECTOR OF THE UNITED STATES PATENT AND TRADEMARK OFFICE

December 17, 2008

FRISHAUF, HOLTZ, GOODMAN & CHICK, PC 220 FIFTH AVENUE 16TH FLOOR NEW YORK, NY 10001-7708 US

Dear Sir/Madam,

Your refund request for 10563904 in the amount of \$90.00 has been denied.

\$180.00 is the set fee for an IDS whether case is small or large entity. Another \$90.00 should have been charged.

Sincerely

Lashaun O'Bryant Technical Center 2800

703 308-4361